

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:
REFCO, INC. et al.

Debtors.

JOSEPH MURPHY, WILLIAM M. SEXTON,
DENNIS A. KLEJNA, GERALD SHERER,
PHILIP SILVERMAN, RICHARD N.
OUTRIDGE, TONE GRANT, LEO R.
BREITMAN, NATHAN GANTCHER,
DAVID V. HARKINS, SCOTT L. JAECKEL,
THOMAS H. LEE, RONALD O'KELLEY,
and SCOTT A. SCHOEN,

Plaintiffs,

v.

ALLIED WORLD ASSURANCE COMPANY
(U.S.), INC. and ARCH INSURANCE
COMPANY,

Defendants.

JOHN D. AGOGLIA, EDWIN L. COX,
SUKHMEET DHILLON, THOMAS H.
DITTMER, STEPHEN GRADY, THOMAS
HACKL, ERIC G. LIPOFF, PETER
MCCARTHY and FRANK MUTTERER,

Nominal Defendants.

Chapter 11
Case No. 05-60006 (RDD)
(Jointly Administered)

Adv. Proc. No. 08-01133 (RDD)

**DISCLOSURE OF CORPORATE AFFILIATION
BY DEFENDANT ARCH INSURANCE COMPANY**

Pursuant to Bankruptcy Rule 7007.1 and Federal Rule of Civil Procedure 7.1, Defendant Arch Insurance Company makes the following disclosure concerning corporate affiliation.

Arch Insurance Company is a wholly owned subsidiary of Arch Capital Group Ltd., a publicly traded corporation.

Date: April 29, 2008

Respectfully submitted,

By: /s/ John H. Eickemeyer
John H. Eickemeyer (JE-8302)
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CERTIFICATE OF SERVICE

1. I, John H. Eickemeyer, hereby declare, pursuant to 28 U.S.C. 1746, under penalty of perjury, as follows:

2. On April 29, 2008, I caused a copy of the **DISCLOSURE OF CORPORATE AFFILIATION BY DEFENDANT ARCH INSURANCE COMPANY** to be served upon all parties who have made appearances in the above-captioned action by electronically filing same, thereby ensuring that counsel to each such party, received same, as registered e-filers who are registered to receive e-notices in this case;

3. On April 29, 2008, I caused copies of the **DISCLOSURE OF CORPORATE AFFILIATION BY DEFENDANT ARCH INSURANCE COMPANY** to be served upon all parties who have not yet made appearances in the above-captioned case by dispatching true copies of same into the custody of a courier service for overnight delivery, prior to the latest time designated by that service for such delivery, addressed as follows:

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DATED: April 29, 2008

/s/ John H. Eickemeyer
John H. Eickemeyer